

**CLAIM FOR TRANSFER OF BASE-YEAR VALUE FOR  
PROPERTY DAMAGED OR DESTROYED IN A  
GOVERNOR-DECLARED DISASTER TO  
REPLACEMENT PROPERTY  
(Section 69 of the Revenue and Taxation Code)**

**Bill Postmus, Assessor**  
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[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)

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**A. REPLACEMENT PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_

Property Address \_\_\_\_\_

(STREET)

(CITY)

Date of Purchase/Purchase Price \_\_\_\_\_ / \_\_\_\_\_

Date of Completion of New Construction/Cost of Construction \_\_\_\_\_ / \_\_\_\_\_

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**B. ORIGINAL (FORMER) PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_ Date of Disaster \_\_\_\_\_

Property Address \_\_\_\_\_

(STREET)

(CITY)

Within a year and one-half prior to the date of disaster, did you purchase or was there any new construction to the original property? ☐ Yes ☐ No

If yes, please explain

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**C. CLAIMANT INFORMATION (PLEASE PRINT)**

1. Name of Claimant \_\_\_\_\_

2. Claimant's Signature \_\_\_\_\_ Date \_\_\_\_\_

3. Home Phone ( ) \_\_\_\_\_ Work Phone ( ) \_\_\_\_\_

4. Mailing Address \_\_\_\_\_

**IF YOU HAVE ANY QUESTIONS REGARDING THIS FORM, PLEASE CONTACT THE ASSESSOR'S OFFICE**

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**GENERAL INFORMATION**

California law allows owners to transfer the base-year value of an original property that has been substantially damaged or destroyed by a disaster to a replacement property in the same county. The following requirements must be met (1) the disaster must be a major misfortune or calamity in an area proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity; (2) the replacement property must have been acquired or newly constructed within five (5) years after the date of the disaster (including land); and (3) the disaster must have occurred on or after October 20, 1991.

Property is considered damaged or destroyed if it sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

The replacement property must be substantially equivalent to the original. A general definition of substantially equivalent is similar in size, utility, function, and zoning.

In general the factored base value of the original property will be applied to the replacement provided that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed 120 percent of full cash value or fair market value of the original property immediately prior to the date of disaster.

If the full cash value of the replacement property exceeds 120 percent of the full cash value of the original damaged property, then the amount of the full cash value over 120 percent shall be added to the adjusted base-year value of the original parcel.

If the full cash value of the comparable replacement property is less than the adjusted base-year value of the original damaged parcel, then the lower value of the new replacement property shall become the base value of the replacement parcel.

The provision allowing the transfer of the base year value from a substantially damaged parcel to a replacement property may be used only once. Also, co-owners of an original parcel may not independently transfer the original value to two separate properties.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.